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No.

In The

Supreme Court of the United States

October Term, 1998

ROCKLAND R. SNYDER,

Petitioner,

vs.

UNITED STATES OF AMERICA,

Respondent.

Petition for Writ of Certiorari to the United States Court of Appeals for the Seventh Circuit

PETITION FOR WRIT OF CERTIORARI

ROCKLAND R. SNYDER, *Pro Se*
for Petitioner
Rockland R. Snyder
1454 Laurel Street
Indianapolis, Indiana 46203

42 pp

Questions Presented for Review

(1) Does the Congress of the United States have the right to ignore a standing Supreme Court injunction?

(2) Do federal judges, at any jurisdictional level, have the right to misstate the law, and, at the same time, expect to have their misstatements regarded as legitimate judicial interpretations?

(3) Do the federal courts have the right to declare that the definition of any constitutional word (in this case, the definition of the word "income") to be "not exclusive" when the Supreme Court of the United States has declared that definition a "definitely settled" matter?

(4) Does any federal statute, that is admittedly internally inconsistent, carry any legal weight entitled to enforcement?

(5) Does a federal district judge have the right to dispose of a case before the plaintiff is allowed to serve the defendant, pursuant to Federal Rule of Civil Procedure 4(i) (3) and (m)?

PARTIES TO THE PROCEEDING

Petitioner, Rockland R. Snyder is a natural person.

Respondent, The United States of America is understood to be the United States Government.

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Appendix D - List of the decisions made by the Supreme Court of the United States, with appropriate citations, that are relied upon by me in this action 8a

Appendix E - List of several court decisions at various jurisdictional levels, with appropriate citations, that clearly demonstrate their pervasive legal errors, when viewed in

the light of the above mentioned Supreme Court decisions in Appendix D 15a

Appendix F - List of scores of sections and sub-sections of 26

U.S.C., that are in specific violation of the injunction imposed by one of the Supreme Court decisions listed in Appendix D 20a

Appendix G - Text of Sec. 22(a), 1939 Internal Revenue Code 26 U.S.C. 1939
Text of Sec. 61(1) 1896 Internal Revenue Code, 26 U.S.C. 1986, (1991) Edition 24a

TABLE OF CITATIONS

Some of these citations are excerpts from the decisions themselves. A few of these citations are secondary, in that they only contained in the excerpt of the decision cited. Some of these citations are positive. In that they are relied upon by me in the positions that I have espoused. Other decisions cited are adverse to my position and are cited for purposes of refutation and/or clarification.

(1) *Broughton v. United States,* (632 F.2d. 206) 1980, 8th Cir.
Found in Appendix E

(2) *Brushaber v. Union Pacific Railroad Co.,* (240 U.S. 1, 36 S.Ct.) 1916.
Found in Appendix D

(3) *C.I.R. v. Glenshaw Glass Co.,* (348 U.S. 473, 75 S.Ct.) 1955.

Found in Appendix D

(4) *C.I.R. v. Kowalski,* (434 U.S. 77) 1977.
Found in Appendix E

(5) *Eisner v. Macomber Sr.* (252 U.S. 189, 40 S.Ct.) 1920.
Found in Appendix D

(6) *Federal Rules of Civil Procedure* - Rule 4(i)(3) & (m).
Found on pages 1 and 3

(7) *Federal Rules of Appellate Procedure*, Rule 38.
Found in Appendix E

(8) *Funk v. C.I.R.* (687 F.2d. 264) 1982, 8th Cir.
Found in Appendix E

(9) *Granzow v. C.I.R.,* (739 F.2d. 265) 1984, 7th Cir.
Found in Appendix E

(10) *Hayward v. Day,* (619 F.2d. 716) 1980, 8th Cir.
Found in Appendix E

(11) *Knighten v. C.I.R.,* (702 F.2d. 59) 1983 5th Cir.
Found in Appendix E

(12) *Lively v. Commissioner,* (705 F.2d. 1017) 1983, 8th Cir.
Found in Appendix E

(13) *Lucas v. Earl,* (281 U.S. 111, 50 S.Ct.) 1930
Found in Appendix E

(14) *Merchant's Loan v. Smeitanka,* (255 U.S. 509, 41 S.Ct.) 1921
Found in Appendix D

(15) *Pollack v. Farmer's Loan & Trust Co.,* (157 U.S. 429, 158 U.S. 601) 1895
Found in Appendix D

(16) *Reading v. Commissioner,* (614 F.2d. 159) 1980, 8th Cir.
Found in Appendix E

(17) *Revenue Act of 1916* (39 Stat. 757, [Comp. St. Sec. 6336b])
Found in Appendix D

(18) *Spreckel's Sugar Refining Co. v. McClain,* (192 U.S. 397, 24 S.Ct.) 1904
Found in Appendix D

(19) *Snyder v. Internal Revenue Service,* (596 F.Supp. 240 N.D. Ind.) 1984
Found in Appendix E

(20) *Stanard v. Olesen,* (347 U.S. 768, 74 S.Ct) 1954
Found in Appendix D

(21) *Treasury Regulation 111,* Sec. 29.22(a).2, C.F.R. 1949
Found in Appendix E

(22) *United States v. Buras,* (633 F.2d. 1356) 1980, 9th Cir.
Found in Appendix E

(23) *United States v. Koliboski,* (732 F.2d. 1328) 1984, 7th Cir.
Found in Appendix E

(24) *United States of America v. Robert Romero,* (640 F.2d. 1014) 1981, 9thy Cir.
Found in Appendix E

Petitioner, Rockland R. Snyder, respectfully prays that a Writ of Certiorari issue from this Honorable Court to review the judgment of the Unite States Court of Appeals for the Seventh Circuit entered on November 9, 1998.

OPINIONS BELOW

This matter never really went to trial. It was handled by the United States District Court for the Souther District of Indiana, Indianapolis Division, District Judge David F. Hamilton through the court's own motions. The Judge's position in this matter (Case No. 98-C-607) was that my case lacked jurisdiction due to his evaluation that my position was frivolous. And that a frivolous action does not engage the jurisdiction of the federal courts. My original complaint was filed with the district court on May 6, 1998. In my answer to the court, asserting jurisdiction, I gave several Supreme Court decisions that are clearly in my favor. I also gave several federal court decisions that are adverse to my position clearly demonstrating their pervasively flawed character. I maintained that it is always proper to bring to the court's attention the existence of legal error. The legal facts that I brought to the court's attention did not avail. The judge dismissed the action for lack of jurisdiction.

I timely field my appeal with the United States Court of Appeals for the Seventh Circuit on June 11, 1998. I timely field by Brief of Appellant on July 14, 1998. I personally hand delivered the required two copies of the Brief of Appellant to the United States Attorney's office in Indianapolis, Indiana on July 13, 1998. The Appeal number for this action is 98-2469. The United States Attorney's office never bothered to file the Brief of Appellee. Whereupon, I filed a Motion for Summary

Judgement in favor of the Plaintiff. The Appeals court identified this as a Motion for Summary Affirmance. The reason for the Motion was that since, given ample time, the U.S. Attorney's office failed to reply to my Brief of Appellant, the United States government was in legal default. This fact entitle me to a summary judgment in my favor on the basis of such default.

The U.S. attorney assigned to this case finally got around to responding to this action. The position of the U.S. Attorney's office was that the positions espoused in my Brief of Appellant were frivolous, and that the dismissal of this action by the district court should be upheld.

The United States Court of Appeals agreed with the U.S. Attorney's office and upheld the district court's dismissal of this action on November 9, 1998.

I filed a Motion to Reconsider on November 24, 1998. I also filed an Amendment to the Original Complaint increasing my demand for tax refunds for the tax years 1993, 1994, and 1995. The reason for the amendment was that the Internal Revenue Service, through intimidation of my employer, extorted, by means of unauthorized payroll deduction, additional monies that it claimed that I owed in back taxes, interest and penalties, for the same tax years at issue; while this dispute was still in litigation in the courts. I maintained that the IRS' action was illegal until this matter was resolved in the courts. The Motion to Amend my Original Complaint was filed on December 30. 1998. The United States Court of Appeals for the Seventh Circuit denied my Motion to Amend on January 19, 1999. The United States Court of Appeals for

the Seventh Circuit denied my Motion to Reconsider (which the record shows it as a Motion for Rehearing) on April 21, 1999. Neither at the district nor appellate court levels, was this case reported.

STATEMENT OF JURISDICTION

Petitioner seeks review of the judgement of the Court of Appeals for the Seventh Circuit which was dated and entered on November 9, 1998. A petition for rehearing filed by the petitioner, Rockland R. Snyder, was denied by an order filed April 21, 1999.

This petition for certiorari was filed within ninety days of the April 21, 1999, order denying Rockland R. Snyder's petition for rehearing.

This Court's jurisdiction is invoked under 28 U.S.C. Sec. 1254 (1). The district court had jurisdiction of this tax case under 28 U.S.C. Sec. 1346(a)(1).

STATUTORY PROVISIONS INVOLVED

This case involves many provisions of Title 26 U.S.C. and their relationship to the precise wording of the 16th Amendment to the Constitution of the United States. Specific provisions are 26 U.S.C. Sec. 22(a) 1939 Internal Revenue Code, its specific grammar, and how it determines the proper interpretation of 26 U.S.C. Sec. 61(a) of both the 1954 and 1986 Internal Revenue Codes. Scores of other sections of 26 U.S.C., which are found in Appendix E. All of these sections of 26 U.S.C. are examined by the combined legal verdict of

the six Supreme Court decisions found in Appendix D.

CONSTITUTIONAL PROVISIONS INVOLVED

This case involves Amendments 4, 5, 13, and 16 to the Constitution of the United States, their proper interaction with each other so as to avoid a contradiction in the law, and the overall implications regarding the proper application of the federal income tax.

STATEMENT OF THE CASE

This is an action brought by Rockland R. Snyder, a natural person, to obtain a refund of all tax monies, interest, and penalties paid over to the United States government for the tax years 1993, 1994, and 1995. Some of these monies were paid voluntarily and some of these monies were forcibly taken without my consent.

Prior to October, 1994, I, Rockland R. Snyder, the petitioner, through the usually accepted means of payroll withholding, paid income taxes on the wages that I received. In October of that year I came to the knowledge that wages, when received during the usual course of employment, are not income and therefore not subject to the income tax. Such doctrine was astounding. So I was naturally skeptical. I looked up all of the legal material provided and researched the matter my self at the local law library. This research led me to read many court cases at all jurisdictional levels. I discovered that there were several Supreme Court decisions, that if they were taken for what they actually said, really did back up the position that wages are not income, and therefore not subject to the income tax, I further discovered, that in the general definition of

income, contained in all of the income tax acts, up to and including Sec. 22(a) of the 1939 Internal Revenue Code, wages are not income; but are in fact sources, from which income may be derived. I learned from the Supreme Court that sources are specifically prevented from being reached by the income tax. I further learned, from reading the decisions involved, that lower federal courts (U.S. Tax Court, U.S. district courts, U.S. appellate courts, and at least one U.S. Supreme Court decision) have misread the grammar of the statute involved. I am talking about where the statute clearly says one thing and the courts say that it means something else. I discovered where the courts have misread U.S. Supreme Court decisions. Where, if those court decisions would have been taken to mean what they actually said, those lower court decisions would have been the other way. I discovered that lower federal courts have ignored a very important standing Supreme Court injunction, relative to the rights of Congress regarding the definition of constitutional words. Lastly, I discovered that federal courts almost routinely, cite each other as justifiable legal authority, to reinforce the aforementioned pervasive legal errors as legitimate judicial interpretation. The result is a whole mountain of judicial decisions, containing these legal errors, based on prior decisions that also contain these legal errors. This is nothing less than bad legal precedent based on the phony foundation of bad legal precedent. And these decisions are in specific conflict with the six Supreme Court decisions contained in Appendix D.

The United States District court for the Southern District of Indiana, Indianapolis Division denied to me the right granted to me by Federal Rules of Civil Procedure 4(i)(3) and (m). This rule allows me up to 120 days to serve the defendant with civil process. More days are allowable if the court deems

it to be reasonable. The district court denied this to me. I filed my Original Complaint on May 6, 1998. The judge rushed this case through so fast that I was already making my appeal to the Seventh Circuit Court of Appeals on June 11, 1998. I timely supplied my Brief of Appellant to the U.S. Attorney's office on July 13, 1998. I timely filed my Brief of Appellant with the appeals court on July 14, 1998. In spite of this, on November 9, 1998, the United States Court of Appeals upheld the district court's decision to dismiss this action. One of the reasons given by the appeals court was that the defendant was never served at the district court level, and was therefore never a party to this action. So the United States District Court for the Southern District of Indiana, Indianapolis Division denied to me the right granted to me by Federal Rules of Civil Procedure 4(i)(3) and (m). And the United States Court of Appeals for the Seventh Circuit upheld the district court's decision in the denial of my right.

When I filed my Original Complaint with the district court, I also filed a supporting brief entitled "Initial Brief". When I filed my appeal with the Seventh Circuit, I filed my Brief of Appellant, Both documents contain in detail, and expose the pervasive legal errors that exist in the courts throughout this country. Both documents contain in detail the legal arguments in support of my position. Both documents were given only passing reference. No attempt was made by anyone, at either court level, to refute the legal exposures and positions contained therein.

The amounts of monies for which this suit is brought originally was:

(1) Tax year 1993 - $1114.00 plus interest,

(2) Tax year 1994 - $1183.98 plus interest,
(3) Tax year 1995 - $41.19 plus interest,

I filed an amendment to this suit with the Seventh Circuit Court of Appeals on December 30, 1998, increasing the respective amounts as follows:
(1) Tax year 1993 - $1794.57 plus interest,
(2) Tax year 1994 - $2276.32 plus interest,
(3) Tax year 1995 - $2939.89 plus interest.
To this is added the sum of $41.93 plus interest, that was involuntarily withheld from my paycheck on January 29, 1999.

The total amount of money at issue is now $7052.91. This amount represents the amount of money paid to the United States government, both voluntarily as well as through the extortion of unauthorized payroll deduction, while this law-suit, regarding the same tax years, is still being litigated.

ARGUMENT

There are three pillars to my argument
They are:
(1) The combined legal verdict of six (6) decisions of the Supreme Court of the United States. They are:
(A) *Brushaber v. Union Pacific Railroad Co.,* (240 U.S. 1, 36 S.Ct.) 1916,
(B) *Eisner v. Macomber,* (252) U.S. 189, 40 S.Ct.) 1920,
(C) *Merchant's Loan & Trust Co. v. Smietanka,* (255 U.S. 509, 41 S.Ct.) 1921,
(D) *C.I.R. v. Glenshaw Glass Co.,* (348 U.S. 473, 75 S.Ct.) 1955

(E) Spreckel's Sugar Refining Co. v. McClain, (192 U.S. 397, 24 S.Ct.) 1904
(F) Stanard v. Olesen, (347 U.S. 768, 74 S.Ct.) 1954

All six of these decisions, along with appropriate citations, are found in Appendix D. A clear reading of these decisions will reveal the fact that vast sections of the Internal Revenue Code (26U.S.C.), are unconstitutional. These decisions reveal the fact that wages are not income, when received during the usual course of employment, But, are, in fact, sources and therefore not legally reachable with an income tax. These decisions reveal the fact that Congress simply cannot by statute, define the word "income". This is true because Congress is not allowed to define any constitutional word. That prerogative is exclusively reserved to the Supreme Court. These decisions reveal the fact that only Congress is allowed to write the law, not the courts. As long as a statute is constitutional, the courts are bound to respect the wording and grammar of the statute. The courts simply are not allowed to take a correctly worded law, and say that it means something else. All such *'judge-made law'* is illegal and void!

(2) The second great pillar to my argument is this. There are many decisions that have been made by the federal courts that contain major pervasive legal errors. If these errors were corrected, their decisions would be reversed, and the legal condition in this country regarding the federal income tax would be very different! These errors consist of:

(A) Misstating the law,
(B) Misstating a treasury regulation,
(C) Ignoring a standing Supreme Court injunction,
(D) Misstating/misrepresenting Supreme Court decisions,

(E) Ignoring the rules regarding the implementation of the federal income tax, as laid down by the Supreme Court,

(F) Citing, as legal support, other decisions, that have been guilty of the same legal sins. In this way, a mountain of case law has been built upon the phony foundation of bad legal precedent.

I am fully capable of demonstrating, from the record, the truth of these allegations. Several examples of these decisions are contained, with appropriate citations, in Appendix E.

(3) The third great pillar to my argument is this. When one reads the specific wording of Sec. 22(a) of the 1939 Internal Revenue Code, also the specific wording of Sec. 61(a) of the 1986 Internal Revenue Code; and then, proceed to read the Glenshaw Glass decision by the Supreme Court, (348 U.S. 473, 75 S.Ct) 1955; one discovers that the grammar of the earlier comprehensive statute governs the correct interpretation of the later more simplified code. And that, both Codes, in Sec. 22(a) and Sec. 61(a) respectively mean the same. This means that wages, when received during the usual course of employment, are not income, and not legally reachable with an income tax! The specific citations of these statutes are found in Appendix G.

Finally, in Appendix F, there is a list of literally scores of sections of the Internal Revenue Code, that are in specific violation of the injunction imposed upon the Congress by the Supreme Court of the United States. This fact alone renders these and similar sections of the Code unconstitutional and void.

REASONS FOR GRANTING A WRIT OF CERTIORARI

The reasons for this Court to grant a Writ of Certiorari are these:

(1) The Constitution of the United States, including also the definition of constitutional words, must mean the same to all americans. to put it another way, if Congress were to do with the word *"slavery"* (which became a constitutional word with the adoption of the 13th Amendment), that it does with the word *"income"* (which became a constitutional word with the adoption of the 16th Amendment); we could actually have legal slavery in this country simply by calling it by different names! This cannot be allowed! The rule of law is at stake!

(2) The demonstratable conflict that exists between the application of the combined legal verdict of the six Supreme Court decisions contained in Appendix D and the several court decisions, examples of which are found in Appendix E, must be resolved by this court.

(3) The general definitions of gross income, that are found in all of the Income Tax acts of Congress up to and including Sec. 22(a) of the 1939 Internal Revenue Code, must be made to apply to Sec. 61(a) of the modern codes, in just the same manner as it was in Glenshaw Glass. When this is done, it will become abundantly clear that wages are a source from which income may be derived and not the very income itself. It will be realized that wages, salaries, and compensation for service, when received during the usual course of employment, by definition are not income, and therefore, not subject to the income tax.

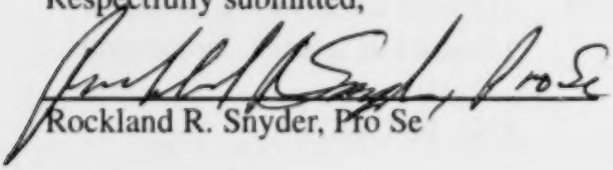
(4) American citizens, of which I am one, must be guaranteed

equal access to the courts of this Union. And all rights granted by the Federal Rules of Civil Procedure must be made to apply to all american citizens. The federal courts must not be allowed to deny any rights so guaranteed. This Court must enforce this.

CONCLUSION

Given all of the above, including even the denial of my right by the district and appellate courts; I respectfully pray that this Honorable Court open up to me the only remaining avenue of justice remaining to me in the American Justice system, and grant a Writ of Certiorari to the United States Court of Appeals for the Seventh Circuit.

Respectfully submitted,



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No Phone

APPENDIX A

United States Court of Appeals
For the Seventh Circuit
Chicago, Illinois 60604

April 21, 1999

Before
Hon. JOHN L. COFFEY, Circuit Judge
Hon. KENNETH F. RIPPLE, Circuit Judge
Hon. TERENCE T. EVANS, Circuit Judge

ROCKLAND R. SNYDER, Plaintiff-Appellant	) Appeal from the United States) District Court for the Southern) District of Indiana, Indianapolis
No. 98-2469 v.	) Division) No. 98 C 607)
UNITED STATES OF AMERICA) Defendant-Appellee	) David F. Hamilton, Judge.)

ORDER

Plaintiff-Appellant filed a petition for rehearing on November 24, 1998. All of the judges on the panel voted to deny rehearing. The petition for rehearing therefore is DENIED.

APPENDIX B

United States Court of Appeals
For the Seventh Circuit
Chicago, Illinois 60604

November 9, 1998

Before
Hon. JOHN L. COFFEY, Circuit Judge
Hon. KENNETH F. RIPPLE, Circuit Judge
Hon. TERENCE T. EVANS, Circuit Judge

ROCKLAND R. SNYDER, Plaintiff-Appellant	)	Appeal from the United States District Court for the Southern District of Indiana, Indianapolis Division
No. 98-2469 v.	)	No. 98 C 607
UNITED STATES OF AMERICA) Defendant-Appellee	)	David F. Hamilton, Judge.

ORDER

The following are before the court:

1. Appellant's motion for summary reversal of the district court's decision, filed on August 27, 1998, by appellant pro se.
2. Appellant's brief on appeal, filed on July 14, 1998, by appellant pro se.

On May 6, 1998, appellant commenced a civil action in

federal district court to obtain a refund of all income tax paid by him to the United States government for the years 1993 through 1995. Judge Hamilton of the United States District Court for the Southern District of Indiana conceded that 28 U.S.C. 1346(a)(1) provides the district courts with original jurisdiction over civil actions against the United States involving the recovery of unauthorized internal revenue taxes. The court nevertheless found that the plaintiff was frivolously prosecuting his case: plaintiff argued that wages are not income, that wages were not subject to taxation as income, and that the income tax is unconstitutional. The court concluded that plaintiff's frivolous filing was insufficient to invoke federal jurisdiction. See, e.g., Hagans v. Lavine, 415 U.S. 528, 5360-37 (1974); Korzen v. Local Union 705, 75 F.3d 285, 288089 (7th Cir. 1996).

Appellant filed his opening brief on appeal, but because the government had never been served with a copy of Mr. Snyder's original complaint, it remains uninvolved in this matter. See Troxell v. Fedders of North America, Inc., No. 98-1665, slip op. at 1-2 (7th Cir. Nov. 6, 1998). When the government declined to file a response brief, Mr. Snyder filed a motion on August 27, 1998, in which he asserted that the government had defaulted. He then moved for summary reversal of the district court's order and summary affirmance of his own position. He also called for a declaration by this court that all sections of Title 26 of the United States tax code were unconstitutional and void; further called for a declaration by this court that salaries, wages, and compensation received during the normal course of employment are not taxable as income; and, finally, sought an order from this court that the IRS refund all money, plus accrued interest, withheld from

him as income tax for the years 1993 through 1995.

Summary affirmance is an exception to the normal consideration of a matter on appeal. It should be employed only where the propriety of such action is clear and where the "position of one party is so clearly correct as a matter of law that no substantial question regarding the outcome of the appeal exists." Williams v. Chrans, 42 F.3d 1137, 1139 (7th Cir. 1994) (internal quotation and citation omitted). Similarly, a matter is frivolous when it is "contrary to established law and is unsupported by a reasoned, colorable argument for change in the law," Coleman v. Commissioner, 791 F.2d 68, 71 (7th Cir. 1986), when the result is foreordained by a lack of substance to the claimant's arguments, Mars Steel Corp. v. Continental Bank N.A., 880 F.2d 928, 938 (7th Cir. 1989) (en banc), or when the appeal "merely restates arguments that the district court properly rejected," A-Abart Elec. Supply, Inc. v. Emerson Elec. Co., 956 F.2d 1399, 1406 (7th Cir. 1992).

In this instance, it is settled that the tax code "imposes a tax on all income. 26 U.S.C. 61. Wages are income, and the tax on wages is constitutional." Coleman v. Commissioner, 791 F.2d 68, 70 (7th Cir. 1986) (collecting cases); see also Kile v. Commissioner, 739 F.2d 265 (7th Cir. 1984); Lively v. Commissioner, 705 F.2d 1017 (8th Cir. 1983); Knighten v. Commissioner, 702 F.2d 59 (5th Cir. 1983); United States v. Romero, 640 F.2d 1014 (9th Cir. 1981). Accordingly, IT IS ORDERED that the decision of the district court is summarily AFFIRMED. See Taylor v. City of New Albany, 979 F.2d 87 (7th Cir. 1992), cert. denied, 506 U.S. 1085 (1993).

IT IS FURTHER ORDERED that all other requested relief is DENIED.

APPENDIX C

Judgement and Entry by the United States District Court, Southern District of Indiana, Indianapolis Division, dismissing cause of action for lack of jurisdiction.

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF INDIANA
INDIANAPOLIS DIVISION

ROCKLAND R. SNYDER,	)	
Plaintiff,	)	
	)	
vs.	)	No. IP 98-607-C-H/G
	)	
UNITED STATES OF AMERICA	)	
Defendant	)	

JUDGEMENT

The court, having this day made its Entry,

IT IS THEREFORE ADJUDGED that this cause of action is dismissed for lack of jurisdiction.

DAVID F. HAMILTON, Judge
United States District Court

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF INDIANA
INDIANAPOLIS DIVISION

ROCKLAND R. SNYDER,	)	
Plaintiff,	)	
	)	
vs.	)	No. IP 98-607-C-H/G
	)	
UNITED STATES OF AMERICA)		
Defendant	)	

ENTRY DISCUSSING CLAIMS AND DIRECTING DISMISSAL OF ACTION

The above action is dismissed for lack of jurisdiction. This disposition is compelled by the following circumstances:

1. The plaintiff's challenges to the constitutionality of the federal tax laws lack an arguable basis in law. As noted in this court's Entry of May 12, 1998, these challenges were persuasively rejected in Snyder v. Internal Revenue Service, 596 F. Supp. 240 (N.D.Ind. 1984). Although the plaintiff express the view that Snyder is flawed in its reasoning and conclusions, this court finds otherwise.

2. With respect to the plaintiff's effort to obtain the adjudication of his claims for tax refunds for various years, it is true that a district court has jurisdiction to consider a case for a tax refund under 28 U.S. C. 1346(a)(1). In this case, however, the plaintiff's claim for a refund is premised on his view that

wages are not income, and hence not subject to federal income taxation. The premise of the claimed refund therefore taints the asserted legal basis for it. Federal courts have all agreed that wages or compensation for services constitute income and that individuals receiving income are subject to the federal income tax--regardless of its nature. See, e.g., United States v. Sloan, 939 F.2d 499, 500-01 (7th Cir. 1991), cert. denied, 502 U.S. 1060 (1992); Coleman v. Commissioner of Internal Revenue, 791 F.2d 68, 70 (7th Cir. 1986) ("Wages are income, and the tax on wages is constitutional.") (citations omitted).

3. "[O]nce the district judge has reason to believe that there is a serious jurisdictional issue, he is obliged to resolve it before proceeding to the merits even if the defendant, whether as a matter of indolence or strategy, does not press the issue." Crawford v. United States, 796 F.2d 924, 929 (7th Cir. 1986). That is the course which was followed in this case, and after notice of the apparent infirmity of his action was given to the plaintiff, the court finds without question that it lacks jurisdiction over the plaintiff's claims. McCurdy v. Sheriff of Madison County, 128 F.3d 1144, 1145 (7th Cir. 1997) ("[a] frivolous suit does not engage the jurisdiction of the federal courts"); Harrell v. United States, 13 F.3d 232 (7th Cir. 1993) (frivolousness is an independent ground for dismissal).

4. "'Jurisdiction is power to declare the law, and when it ceases to exist, the only function remaining to the court is that of announcing the fact and dismissing the cause.;: Steel Co. v. Citizens for a Better Environment, 118 S. Ct. 1003, 1012 (1998) (quoting Ex parte McCardle, 74 U.S. 506, 514 (1868)). Judgement consistent with this Entry shall now issue.

So ordered.

APPENDIX D

The list of and excerpts drawn from the 6 (six) decisions made by the Supreme Court of the United States; whose combined legal verdict upon which I, Rockland R. Snyder, the plaintiff in this action, am relying.

(1) *Brushaber v. Union Pacific Railroad Co.* (240 U.S. 1, 36 S.Ct.) 1916

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(A) *"The various propositions are so intermingled as to cause it to be difficult to classify them. We are of the opinion however, that the confusion is not inherent, but rather arises from the conclusion that the 16th Amendment provides for a hitherto unknown power of taxation; that is, a power to levy an income tax which, although direct, should not be subject to the regulation of apportionment applicable to all other direct taxes. And the far reaching effect of this erroneous assumption will be made clear by generalizing the many contentions advanced in argument to support it."* (emphasis mine)

page 239 -

(B) *"..would create radical and destructive changes in our constitutional system and multiply confusion."* (emphasis mine)

Pages 239, 240 -

(C) *"That the authority conferred upon Congress by Sec. 8 of Article 1 'to lay and collect taxes, duties, imposts, and excises' is exhaustive and embraces every conceivable power of taxation has never been questioned'..'that there was authority given'..'to lay and collect income taxes."*

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(D) *"..that taxation on income was in its nature an excise entitled to be enforced as such unless and until it was concluded that to enforce it would amount to accomplishing the result which the requirement as to apportionment of direct taxation was adopted to prevent, in which case would arise to disregard form and consider substance alone, and subject the tax to the regulation as to apportionment which otherwise an excise would not apply to it."* (emphasis mine)

Page 240 -

(E) *"in the matter of taxation, the Constitution recognizes the two great classes of direct and indirect taxes, and lays down tow rules by which their imposition must be governed, namely: the rule of apportionment as to direct taxes, and the rule of uniformity as to duties, imposts, and excises."*

Page 240 -

(F) *"It is not disputable that these latter taxing laws were classed under the head of excises, duties, and imposts because it was assumed that they were of that character inasmuch, although putting a tax burden on income of every kind, including that derived from property real and personal, they were not taxes di ctly on property because of its ownership."*

Page 241 -

(G) *"Coming to consider the validity of the tax from this point of view, while not questioning at all that in common understanding it was direct merely on income and only indirect on property, it was held that, considering the substance of things, it was direct on property in the constitutional sense, since to burden an income by a tax was, from the point of sub*

stance, to burden the property from which the income was derived, and thus accomplish the very thing which the provision as to apportionment of direct taxes was adopted to prevent."

Page 241 -

(H) *"..the whole purpose of the Amendment was to relieve all income taxes when imposed from apportionment from a consideration of the source."*

Page 242 -

(I) *"..the Amendment contains nothing repudiating or challenging the ruling in the Pollack case'..'except to the extent necessary to accomplish the result intended; that is, the prevention of a result to the sources from which a taxed income was derived in order to cause a direct tax on the income to be a direct tax on the source itself, and thereby take an income tax out of the class of excises, duties and, and imposts, and place it in the class of direct taxes."* (emphasis mine)

(2) *Eisner v. Macomber* (252 U.S. 189, 40 S.Ct.) 1920

Page 192 -

(A) *"Nevertheless, in view of the importance of the matter and the fact the Congress in the Revenue Act of 1916 declared (39 Stat. 757, [Comp St. Sec. 6336b]) that a '..stock dividend shall be considered income, to the extent of its cash value..' we will deal at length with the constitutional question incidentally testing the soundness of our previous conclusion."*

Page 193 -

(B) *"Congress cannot by any definition it may adopt conclude*

the matter, since it cannot by legislation alter the Constitution from which it alone it derives its power to legislate, and within whose limitations alone that power can be lawfully exercised." (emphasis mine)

Page 192 -

(C) *"The 16th Amendment must be construed in connection with the taxing clauses of the original Constitution and the effect attributed to them before the Amendment was adopted."*

Page 193 -

(D) *"As repeatedly held, this did not extend the taxing power to new subjects, but merely removed the necessity which otherwise might exist for an apportionment among the States of taxes laid on income."* (emphasis mine)

Page 193 -

(E) *"In order, therefore, that the clauses cited from Article 1 of the Constitution may have proper force and effect, save only as modified by the Amendment, and that the latter [the 16th Amendment] also may have proper effect, it becomes essential to distinguish between what is and what is not 'income', as the term is there [in the 16th Amendment] used, and to apply the distinction, as cases arise, according to truth and substance, without regard to form."* (emphasis and brackets mine)

Page 193 -

(F) *"For the present purpose we require only a clear definition of the term 'income', as used in common speech, in order to determine its meaning in the Amendment."* (emphasis mine)

Page 193 -

(G) *"Income may be defined as the gain derived from capital, from labor, or from both combined, provided it be understood to include profit gained through the sale or conversion of capital assets."* (emphasis mine)

(3) *Merchant's Loan & Trust Co. v. Smietanka* (255 U.S. 509, 41 S.Ct.) 1921

Page 389 -

(A) *"..there would seem to be no room to doubt that the word [income] must be given the same meaning in all of the Income Tax acts of Congress that was given to it in the Corporation Excise Tax Act, and that what that meaning is has now become definitely settled by decisions of this court."* (emphasis and brackets mine)

(4) *C.I.R. v. Glenshaw Glass Co.* (348 U.S. 473, 75 S.Ct.) 1955

Pages 475, 476 -

(A) This is the language of the general definition of gross income as it reads in 26 U.S.C. Sec. 22(a) of the 1939 Internal Revenue Code. As cited in this decision.

Sec. 22 Gross Income

*"(a) General definition. 'Gross income' includes gains, profits, and income derived from salaries, wages, or compensation for personal service*** of whatever kind and whatever form paid, or from professions, vocations, trades, businesses, commerce or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in such property; or the transaction of any business carried on*

*for gain or profit, of gains, or profits and income from any source whatever***"* (emphasis mine)

Page 476 -

(B) *"And the Court has given a liberal construction to this broad phraseology in recognition of the intention of Congress to tax all gains except those specifically exempted."* (emphasis mine)

Page 477 -

(C) *"Here we have instances of undeniable accessions to wealth, clearly realized, and over which taxpayers have complete dominion."* (emphasis mine)

Pages 476, 477 -

(D) *"Nor can we accept respondent's contention that a narrower reading of Sec. 22(a) is required by the court's characterization of income in Eisner v. Macomber, 252 U.S. 189, 40 S.Ct. 189, 193, 64 L.Ed. 521 as 'the gain derived from capital, from labor, or from both combined'. The Court was there endeavoring to determine whether the distribution of a corporate stock dividend constituted a realized gain to the shareholder or changed 'only the form, not the essence, of his capital investment'. It was that the taxpayer had received nothing out of the company's assets for his separate use and benefit. The distribution, therefore, was not held a taxable event. In that context - distinguishing gain from capital - the definition served a useful purpose. But it was not meant to provide a touchstone to all future gross income questions."* (emphasis mine)

Page 477 -

(E) *"Nor does the 1954 Code's legislative history, with its*

reiteration of the proposition that statutory gross income is 'all inclusive', give support to respondent's position. The definition of gross income has been simplified, but no effect upon its present broad scope was intended."

(5) *Spreckel's Sugar Refining Co. v. McClain* (192 U.S. 397, 24 S.Ct.) 1904

Page 387 -

(A) *"Keeping in mind the well settled rule that the citizen is exempt from taxation unless the same is imposed by clear and unequivocal language, and that where a construction of the tax law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid.."* (emphasis mine)

(6) Stanard v. Olesen (347 U.S. 768, 74 S.Ct.) 1954

Page 771 -

(A) *"Yet it is for Congress, not the courts, to write the law."*

APPENDIX E

List of and excerpts from several court decisions at various jurisdictional levels, that clearly demonstrate their pervasive legal errors, when viewed in the light of the Supreme Court decisions contained in Appendix C.

(1) *Roberts v. Commissioner of Internal Revenue* (176 F.2d., 221) 1949, 9th Cir.

Page 223 -
(1) *"Section 22 of the Internal Revenue Code defines 'gross income' as follows: '(a) General definition. 'Gross income includes gains, profits, and income derived from salaries, wages, or compensation or personal service, of whatever kind and in whatever form paid.***'*
*'Treasury Regulation 111 defines 'compensation for personal service' in this manner: 'Sec. 29.22(a)-2, Compensation for personal services. Commissions paid salesmen, compensation for services on a basis of a percentage of profits, commissions on insurance premiums, tips***' The essential question for determination is whether tips are income. The regulation just cited declares them such."*

(2) *United States of America v. Robert R. Romero* (640 F.2d. 1014) 1981, 9th Cir.

Page 1016 -
(A) *"Romero's proclaimed belief that he was not a person that the wages that he earned as a carpenter were not 'income' is fatuous as well as obviously incorrect. See Lucas v. Earl, 281 U.S. 111, 114-14, 50 S.Ct., 74 L.Ed. 731 (1930);*

Roberts v. Commissioner, 176 F.2d. 221, 225 (9th Cir. 1949); 26 USC Sec. 61 (1976)."

(3) *United States v. Buras* (633 F.2d. 1356) 1980, 9th Cir.

Page 1361 -

(A) *"According to Buras, income must be derived from source. Wages cannot be taxed because the wage earner enjoys no gain from that source. Since the wage earner exchanges his labor and personal time for its equivalent in money, he derives no gain and therefore cannot be taxed. Appellant's argument is refuted by one of the cases he cites. In Stratten's Independence Ltd. v. Howbert, 231 U.S. 399, 415, 34 S.Ct. 136, 140, 58 L.Ed. 285 (1913), the court did define income as gain derived from labor. The Court went on to explain, however, that 'the earnings of the human brain and hand when unaided by capital' are commonly treated as income."*

(4) *Lonsdale v. Commissioner of Internal Revenue* (661 F.2d. 71) 1981, 5th Cir.

Page 72 -

(A) *"The first category of contentions may be summarized as that the United States Constitution forbids taxation of compensation received for personal services. This is so, appellant's first argue, because the exchange of services for money is a zero-sum transaction, the value of the wages being exactly that of the labor exchanged for them and hence containing no element of profit [italics in the original]. This contention is meritless. The Constitution grants Congress power to tax 'incomes from whatever source derived' U.S. Const. Amend.*

XVI. Exercising this power, Congress has defined income as including compensation for services. 26 U.S.C. Sec. 61(a)(1). Broadly speaking, that definition covers 'all accessions to wealth'. See Commissioner v. Glenshaw Glass Co., 348 U.S. 426, 431, 75 S.Ct., 473, 477, 99 L.Ed. 483 (1955)." (emphasis and brackets mine)

(5) *Knighten v. C.I.R.*, (702 F.2d. 59) 1983, 5th Cir.

Page 61 -

(A) "*We warned, in Lonsdale v. Commissioner, 661 F.2d. 71 (5th Cir., 1981) that tax litigants who raise meritless contentions would not be protected from Rule 38 sanctions merely by virtue of their pro se status.*"

(6) *United States v. Kolboski* (732 F.2d. 1328) 1984, 7th Cir.

Page 1329 -

This quote is found in a footnote to this decision.

(A) "*Whatever his mental state, he, of course, was wrong, as all of us already are aware. Let us now put that to rest: WAGES ARE INCOME.*" (Capitals in the original).

(7) *Granzow v. C.I.R.* (739 F.2d. 265) 1984, 7th Cir.

Page 267 -

(A) "*The Tax Court correctly sustained the deficiency determination. It is well settled that wages received by taxpayers constitute gross income within the meaning of Sec. 61(a) of the Internal Revenue Code (the "Code"), 26 U.S.C. Sec. 61(a), and that such gross income is subject to taxation. See United States v. Koloboski, 732 F.2d. 1328, 1329 n. 1 (7th Cir. 1984);*

Lonsdale v. Commissioner, 661 F.2d. 71, 72 (5th Cir. 1981); Knighten v. Commissioner, 702 F.2d. 59, 60 (6th Cir. 1983) [Shoud be 5h Cir!], reh. denied, 705 F2d. 777 (1983), cert. denied, - U.S. -, 104 S.Ct. 249, L.Ed. 2d 237 (1983); Reading v. Commissioner, 70 T.C. 730, 734 (1978), aff'd, 614 F.2d. 159 (8th Cir. 1980); Hayward v. Day, 619 F.2d. 716, 717 F.2d. 159 (8th Cir. 1980), cert. denied 446 U.S. 969, 100 S.Ct. 2951, 64 L.Ed. 2d 830 (1980). C.F. Broughton v. United States, 632 F.2d. 706 (8th Cir. 1980), cert. denied, 450 U.S. 930, 101 S.Ct. 1390, 67L.Ed. 2d 363 (1981); Funk v. Commissioner, 687 F.2d. 264, 265 (8th Cir. 1982); Lively v. Commissioner, 705 F.2d. 1017 (8th Cir. 1983); United States v. Buras, 633 F.2d. 1014, 1016 (9th Cir. 1981)." (emphasis and brackets mine).

(8) Snyder v. I.R.S., 596 F. Supp. 240 (1984)

By ruling that wages are income, the district court relied upon a U.S. Supreme Court decision (C.I.R. v. Kowalski, 434 U.S. 77) 1977, that in turn referred to *"the current statutory definition of income"*. By ruling the way it did in Kowalski, the Supreme Court acknowledged approvingly the violation of the Eisner v. Macomber decision (See Reference #2, citation B, Appendix D.), where the Congress simply is not allowed to by statute, define any constitutional word. Such an error invalidates the Kowalski decision. The district court decision in the Snyder case is also invalidated because of its reliance upon the erroneous Kowalski decision.

These cases given in this appendix, are but mere examples of judicial rulings, when compared to the U.S. Supreme Court decisions found in Appendix D, that can be easily shown to be fraught with pervasive major legal errors. These errors consist

of: misstating the law, quoting out of context from Supreme Court decisions, ignoring an injunction from a standing Supreme Court decision, and citing, as supporting legal decisions, other decisions that have been and are guilty of the same errors. Thus, establishing bad precedent on the phony foundation of bad legal precedent.

If the Court so wishes, other examples can be given.

APPENDIX F

In this appendix, you will find a reasonably complete list of sections, sub-sections, paragraphs, clauses, etc., that are in specific violation of the injunction imposed upon the U.S. Congress by the Supreme Court of the United States. (See Reference #2, citation B, Appendix D.)

In a few of these statutory citations, it will be discovered that the federal income tax is imposed and enforced based on the specifics of local law. This is a plainly illegal situation for the federal income tax, being in specific violation of the decision made by the Supreme Court of the United States in the Brushaber v. Union Pacific Railroad Co. (240) U.S. 1, 239) 1915.

While the whole of 26 U.S.C. is not unconstitutional, scores of provisions within Title 26 are unconstitutional. The provable pervasive legal errors within the U.S. Tax Code cry out to this Court for correction. In the interest of justice, I implore this Court recognize and repudiate and therefore void out the illegal provisions of the Internal Revenue Code; so that the income tax may be enforced pursuant to the 16th Amendment and Article 1, Section 8 of the original Constitution.

Here is the list.

(1) Sec. 1(g)(4)(A)(i) and (ii) - *"net unearned income"*
(2) Sec. 32(c)(2)(A)(i) and (ii) - *"Earned income" means "wages, salaries, tips, and other compensation."*
(3) Sec. 71(a) & (b)(1) - "Gross income" - alimony payments - related to local law
(4) Sec. 72(a) - *"Gross income"* - amount received as an annuity

(5) Sec. 73(a) - *"Gross income"* - amount received for services of a child
(6) Sec. 74(a) - *"Gross income"* - prizes and awards
(7) Sec. 79(a) - *"Gross income"* - cost of group life insurance
(8) Sec. 82 - *"Gross income"* - compensation for services
(9) Sec. 83(a) - *"Gross income"* - unemployment compensation
(10) Sec. 85(a) - *"Gross income"* - one-half social security benefits
(12) Sec. 87 - *"Gross income"* - alcohol fuel credit
(13) Sec. 88 - *"Gross income"* - nuclear decommissioning costs
(14) Sec. 90 - *"Gross income"* - illegal federal irrigation subsidy
(15) Sec. 101(f)(3)(B)(ii) - *"Gross income"* - interest returned
(16) Sec. 105(a) & (b) - *"Gross income"* - Amounts received by accident and health insurance
(17) Sec. 105(i) - *"Gross income"* - employer paid I.R.A. - treated as compensation
(19) Sec. 403(c) - *"Gross income"* - premiums paid by employer for annuity contract
(20) Sec. 404(a)(8)(D) - *"Earned income"* - compensation
(21) Sec. 404A(c)(2) - *"Gross income"* - decrease in reserve
(22) Sec. 416(i)(3)(B) - *"Earned income"* - compensation
(23) Sec. 419(c)(2) - *"Gross income"* - after tax income
(24) Sec. 419(c)(4)(A) - *"after tax income"* - gross income with reductions
(25) Sec. 443(b)(3) - *"modified taxable income"* - gross income minus deductions
(26) Sec. 447(i)(4) - *"Gross income"* - reduction in suspense account
(27) Sec. 447(i)(5) - *"Gross income"* - reduction in suspense account
(28) Sec. 454(c) - *"Gross income"* - increased redemption value

(29) Sec. 455(a), (b), and (d) - *"Prepaid subscription income"*
(30) Sec. 456(a) and (d)(1) - *"Gross income"* - prepaid dues income
(31) Sec. 457(a) - *"Gross income"* - deferred compensation
(32) Sec. 457(d) - *"Gross income"* - compensation
(33) Sec. 457(e)(5) - *"Gross income"* - compensation for service
(34) Sec. 468A(c)(1) - *"Gross income"* - any amount distributed
(35) Sec. 468B(b)(1) - *"Gross income"* - amount received less expenses
(36) Sec. 469(e)(1)(A) - *"Gross income"* - not treated as income (emphasis mine)
(37) Sec. 469(e)(3) - *"earned income"* - wages, compensation
(38) Sec. 471(a) - *"opinion of the Secretary"* determines income
(39) Sec. 528(d)(3) - *"Exempt function income"* - <u>any</u> amount received (emphasis mine)
(40) Sec. 543(a)(1) and (2) - *"Personal holding company income"* - dividends, interest, royalties, annuities, rent
(41) Sec. 543(b)(2)(A) - *"adjusted ordinary gross income"* - gross income from rents less various expenses -- should be receipts
(42) Sec. 643(b) - *"<u>taxable</u> stock dividend"* - <u>not</u> treated as <u>income</u>, based on local law (emphasis mine)
(43) Sec. 704(c)(2) - *"Gross income"* - distributive share of gift
(44) Sec. 803(a) - *"life insurance gross income"* - all amounts
(45) Sec. 861(a) - *"Items of gross income"* - treated as *"income"* - some gains, some not, paragraphs (1), (2), (3), (4), (5), (6), (7), and (8) of this section
(46) Sec. 862(a) - same as previous reference
(47) Sec. 871(a)(1)(A) - List of incomes!
(48) Sec. 871(a)(3)(A) - *"Gross income"* - one-half of social

security benefits
(49) Sec. 881(a) - *"amount received"* - 30% tax
(50) Sec. 901(e)(2)(A) - *"foreign mineral income"* - dividends
(51) Sec. 904(d)(1) - *"Items of income"* - a list!
(52) Sec. 907(c)(3) - *"foreign oil and gas extraction income"* and *"foreign oil related income"* - a list, including also amounts
(53) Sec. 911(d)(2) - *"Earned income"* - - wages, fees, and compensation for personal services
(54) Sec. 921(d) - *"interest, dividends, royalties, and other investment income"* - *"Treated as income"*
(55) Sec. 927(c) - *"Investment income"* - a list!
(56) Sec. 933(1) - *"amount received for services"* - called *"income"*
(57) Sec. 954(c)(1)(A) - *"Gross income"* - dividends, interest royalties, rents, annuities
(58) Sec. 954(d)(1) - *"Income"* - *"profits, commissions, fees, or otherwise"* (emphasis mine)
(59) Sec. 954(e)(1) - *"Income"* - *"compensation, commissions, fees, or otherwise"* (emphasis mine)
(60) Sec. 954(f)(1) - "Income" - dividends and interest
(61) Sec. 1296(b)(2)(C) - *"income"* - *"interest, dividends, rents, or royalty"*
(62) Sec. 1362(d)(3)(D)(i) - *"gross income"* - gross receipts! - except only gains from sales or exchanges - gross receipts in all other instances
(63) Sec. 1375(b)(3) - *"Passive investment income"* - gross receipts
(64) Sec. 1441(b) - *"Items of income"* - a list!
(65) Sec. 1441(c) - *"Compensation for services"* called an *"item of income"*

APPENDIX G

(1) Text of Sec. 22(a) 26 U.S.C. 1939 Internal Revenue Code as cited on pages 474-476 of the Supreme Court decision C.I.R. vs. Glenshaw Glass Co. (348) U.S. 473, 75 S.Ct.) 1955

Sec. 22 Gross Income

*"(a) General Definition. 'Gross income' includes gains, profits, and income derived from salaries, wages, or compensation for personal service*** of whatever kind and whatever form paid, or from professions, vocations, trades, businesses, commerce or sales, or dealings in property, whether real or personal, growing out of the ownership or use or interest in such property; also from of any business carried on for gain or profit, or gains or profits and income from any source whatever***"*
(emphasis mine)

(2) Text of Sec. 61(a) 26 U.S.C. 1986 Internal Revenue Code (1991 Edition)

Section 61. GROSS INCOME DEFINED

"(a) General Definition. - Except as otherwise provided in this subtitle, gross income means all income from whatever source derived, including (but not limited to) the following items:

(1) Compensation for services, including fees, commissions, fringe benefits, and similar items;
(2) Gross income derived from business;
(3) Gains derived from dealings in property;
(4) Interest;
(5) Rents;
(6) Royalties;
(7) Dividends;
(8) Alimony and separate maintenance payments;
(9) Annuities;

(10) Income from life insurance and endowment contracts;
(11) Pensions:
(12) Income <u>from</u> discharge of indebtedness;
(13) Distributive share of partnership gross income;
(14) Income of respect of a decedent; and,
(15) Income from an interest in an estate or trust."
(emphasis mine)

The true relationship between these two laws is found in the citations of C.I.R. vs. Glenshaw Glass Co. (348 U.S. 473, 75 S.Ct.) 1955. (See Appendix D.)